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TAXPAYER'S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS

LEGALLY BLIND PERSONS Clauses 37, 37A

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for the legally blind. **It is not designed to address all questions or issues and does not change any provision of the Massachusetts General Laws. To find out about the specific eligibility and application requirements in your city or town, you must contact your local board of assessors.** The DOR cannot determine your eligibility or give you legal advice. Property taxes are assessed and collected by cities and towns, not by the DOR. Under state law, only your board of assessors, as the local tax administrator, can decide whether you qualify for an exemption. If you disagree with its decision, you may appeal to the state Appellate Tax Board (or county commissioners if your county's government has not been abolished).

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a part of the tax assessed for the fiscal year. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 ([M.G.L. c. 59, § 5](#)).

Clauses 37 and 37A provide exemptions for legally blind persons who meet specific occupancy and ownership requirements. Clause 37 applies unless the legislative body of your city or town has voted, subject to local charter, to accept Clause 37A.

The eligibility requirements are the same for both clauses, but Clause 37A provides a higher exemption benefit.

EXEMPTION AMOUNT	Clause 37	\$437.50	\$650.00 in Arlington
	Clause 37A	\$500.00	
APPLICATIONS	You must file an application for each fiscal year with the assessors in the city or town where your property is located. The application is due on April 1, or three months after the actual tax bills are mailed, whichever is later. <i>Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.</i> Filing an application does not entitle you to delay your tax payment.		

For more information, please contact your local assessors.

DOCUMENTATION	<p>You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to:</p> <ol style="list-style-type: none"> 1. Evidence of domicile and ownership. 2. Proof of legal blindness.
NUMBER OF EXEMPTIONS	<p>With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5 for each fiscal year. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.</p>
ELIGIBILITY REQUIREMENTS	<p>You must satisfy tests relating to domicile, ownership and legal blindness. You must meet <u>all</u> eligibility requirements as of July 1 of the tax year. (<i>The fiscal year of cities and towns begins July 1 and ends the following June 30.</i>) If you do not meet all requirements as July 1, you <u>cannot</u> receive all or any portion of the exemption for that tax year.</p>
DOMICILE	<p>You must occupy the property as your domicile. Your domicile is where your principal and legal home is located, your family, social, civic and economic life is centered and you plan to return whenever you are away. You may have more than one residence, but only one domicile.</p>
OWNERSHIP	<p>You must own the property.</p> <ol style="list-style-type: none"> 1. Your ownership interest must be worth at least \$5,000. You may own this interest solely, as a joint owner or as a tenant in common. 2. If you hold a life estate in the domicile, you are the owner. 3. If your domicile is held in a trust, you are the owner only if: <ol style="list-style-type: none"> a. You are a trustee or co-trustee of that trust, and b. You have a sufficient beneficial interest in the domicile.
LEGAL BLINDNESS	<p>With each year's application, you must submit a current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind or you may substitute a statement from your doctor or optometrist certifying you are legally blind under G.L. c. 6, section 136.</p>
EXEMPTION CREDIT	<p>If the assessors decide you are eligible and grant an exemption, the amount granted is credited toward and reduces the tax assessed on your domicile for that fiscal year. You will only receive a refund if the entire tax for the year has already been paid at the time the exemption is granted.</p>

SALE OF DOMICILE	<p>If you are selling your domicile, you should make your attorney aware that you receive a property tax exemption that reduces the tax owed for the fiscal year. The sale is a private financial transaction and as a party, you are responsible for seeing that the exemption is properly credited at the closing, through escrow or other arrangements, when the parties make adjustments for local property taxes or charges. Your city or town is not responsible for seeing that you and the buyer allocate the property taxes so you get the benefit of the exemption.</p>
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APPEALS	
Appellate Tax Board	<p>The Appellate Tax Board (ATB) is an independent, quasi-judicial state board that hears taxpayer appeals from local assessors' decisions on property tax abatements and exemptions. If county government has not been abolished, appeals may be made to the county commissioners instead, but assessors may and usually do transfer those appeals to the ATB. ATB decisions may be appealed to the Appeals Court and, ultimately, to the Supreme Judicial Court.</p> <p>You can obtain the ATB's guide to the property tax appeal process from its website (www.mass.gov/atb) or by calling 617-727-3100.</p>
Appeal of Action of Assessors	<p>You have three months from the date of the assessors' decision on your exemption application to appeal to the ATB. This includes decisions to deny any exemption or to grant an exemption that provides a lesser benefit. If the application was deemed denied, your appeal must be filed within three months of the deemed denied date. As a general rule, if the real estate tax on your domicile is over \$5,000, you must also have paid all preliminary and actual tax installments on time for the ATB to hear your appeal.</p> <p>The assessors may grant the exemption or higher exemption in final settlement of your application during the three month period for filing an appeal. In that case, you do not have to have filed an appeal with the ATB. However, if a settlement is not reached and an exemption not granted during that period, you must have filed your appeal by the deadline. If not, the ATB cannot hear the appeal.</p>

ASSESSMENT AND EXEMPTION CALENDAR	
January 1	Property Tax Assessment Date for Next Fiscal Year
July 1	Fiscal Year Begins Real Estate Exemption Eligibility Date for Fiscal Year
October - December	Actual Tax Bills Mailed for Fiscal Year
November 1 (Semi-annual Payment Communities) February 1 (Quarterly Payment Communities)	1 st Actual Tax Installment Payment Due ¹
April 1, or 3 Calendar Months from Mailing of Actual Tax Bill if later	Personal Exemption Applications to Assessors Due ²
3 Calendar Months from Filing of Application (or Date of Written Extension Given by Taxpayer)	Assessors Grant or Deny Exemption Application Deemed Denied if Assessors Have Not Acted
3 Calendar Months from Assessors' Action on Application, or Deemed Denial of Application	Appeal to ATB Due

¹ Contact your assessors. The due date depends on the payment system used in your community and the date actual tax bills were mailed for fiscal year.

² Some assessors may accept applications before actual tax bills are mailed. If not, or your application is not approved, you must apply by this deadline to claim the exemption.



ARLINGTON
MASSACHUSETTS

OFFICE OF THE BOARD OF ASSESSORS
Robbins Memorial Town Hall
730 Massachusetts Ave. Arlington, MA 02476
P: 781.316.3050 email:
assessors@town.arlington.ma.us
www.arlingtonma.gov

Legally Blind Exemption Clause 37A

Qualifications

- Applicant must own and occupy the property as their domicile as of July 1, 2024
- Must be legally blind as of July 1, 2024
- Properties held in Trust, applicant must be a trustee **and** have a beneficial interest.

Instructions

- A new application is required each year
- The 2025 application filing deadline is **APRIL 1, 2025**. This deadline cannot be extended or waived by the Board of Assessors for any reason. **It is best to apply as early as possible.**
- ☐ New applicants must provide proof of legal blindness;
 - current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind
 - OR**
 - statement from your doctor or optometrist certifying you are legally blind under G.L. c. 6 section 136
- ☐ If your home is held in a Trust, please provide a copy of the most current Trust document and amendments, including any schedules. **(If you have not previously provided them)**
- ☐ Be sure to sign and date your application.
- ☐ Submit your application to the Office of the Board of Assessors by mail, drop box (located in parking lot adjacent to Town Hall) or in person. You will be contacted by mail if additional documentation is required.



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Blind

2025 APPLICATION FOR STATUTORY EXEMPTION

Clause 37A M.G.L. Chapter 59 § 5

This application is not open to public inspection.

FILING PROCEDURE- See instructions

The 2025 filing deadline is April 1, 2025

It is best to file as early as possible, even if you do not have all the required documentation.

You will be contacted by mail regarding any additional documentation needed to process your application.

The deadline cannot be extended or waived by the Board of Assessors for any reason.

Applications received after April 1, 2025, will be deemed denied.

APPLICANT INFORMATION

Include applicant, spouse, co-owner(s) of the home as of July 1, 2023

Name First, Middle Initial, Last		Relationship to Applicant	Marital Status	
		APPLICANT		
Applicant Address				
	Street Address	Town	State	Zip Code
Applicant Contact Information				
	Home Phone	Mobile Phone	E-mail Address	

Contact Person, other than above (optional)			
	I give my permission to release information to the above-named individual	Relationship	Phone Number of Contact Person

Is the ownership of the property in a trust as of July 1, 2024? **YES NO**

If yes, please include Declaration of Trust and all schedules, unless you previously provided them

Have you applied for or been granted a real estate exemption in any other city or town, in Massachusetts or any other State, for this year? **YES NO**

\$

If yes, Name of City/Town & State

Amount exempted

EXEMPTION STATUS

Were you legally blind as of July 1, 2024? Yes ☐ No ☐

Are you registered with Massachusetts Commission for the Blind? Yes ☐ No ☐

If yes, give Certificate
Number

Date Registered

➤ If registered, a Certificate of Blindness from the Massachusetts Commission for the Blind is REQUIRED for the first year only ◀

If no, please attach a letter from your doctor indicating status as of July 1, 2024.

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SIGNATURE: Sign to complete the application

This application has been prepared and examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this application and all accompanying documents and statements are true, correct, and complete. I also understand that failure to cooperate with any review of my eligibility may cause the application to be denied.

Applicant Signature

Date

Spouse/Co-Owner Signature (if living in the home)

Date

Completed on behalf of Applicant by

Relationship

Signature

Date

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income, or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of service member, national guard member or veteran who died from active-duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- Senior citizen aged 70 and older (65 and older by local option)

Please note only one of the exemptions above are allowed each year, choose the one that provides the maximum benefit for you. Any of the above may be combined with Senior property tax deferral and/or Community Preservation Act (CPA) Surcharge Exemption.

More detailed information about the qualifications for each exemption may be obtained from your Board of Assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Assessors' Office on or before April 1, or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the Assessors' Office on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the Assessors' Office, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. This deadline cannot be extended or waived by The Board of Assessors or any staff of the Assessors' Office, for any reason. If your application is not timely filed, you lose all rights to an exemption and the Assessors cannot by law grant to one.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the Board of Assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have paid the entire year's tax, you will receive a refund of any overpayment.

ASSESSORS DECISION. Upon applying for an exemption, you may be required to provide the Board of Assessors with further information and supporting documentation to establish your eligibility. The Board of Assessors has 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Board of Assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the Board of Assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.